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Date: December 11, 2008 Name: Gustavo Siller, Jr. Reg. No. 32,305 Signature: /Gustavo Siller, Jr. /

Our Case No. 9281/4578

Client's Reference No. US02051-N

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of: Atsushi Magara	)	
	)	
Serial No.: 10/600,938	)	
	)	
Filing Date: June 20, 2003	)	Examiner: Carlos E. Garcia
	)	
For    Rotary Head with Small Output	)	Group Art Unit No.: 2627
Difference and Tape-Medium	)	
Recording and Playback Apparatus	)	Conf. No. 9448
Using The Same	)	

**AMENDMENT**

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

Please enter the following amendments and remarks in response to the Office Action  
mailed July 11, 2008.

**Amendments to the Claims** begin on page 2 of this paper.

**Remarks** begin on page 4 of this paper.